(*b*) the number of co-operative societies liquidated during the same period?

THE HON. SRI A. B. SHETTY :—" (*a*) Four hundred and sixty-four during the co-operative year 1953–54, i.e., from 1st July 1953 to 30th June 1954. Figures for the calendar year 1954 are not readily available.

" (*b*) Hundred and eighty-three during the co-operative year 1953–54."

SRI S. RAMALINGAM :—" It is stated that 183 societies went into liquidation within a year. Have the Government gone into the question why so many societies have to be liquidated and have they taken steps to see that no co-operative institution comes to such a pathetic condition? "

THE HON. SRI A. B. SHETTY :—" Badly working societies prove to be failures and they have to be wound up."

Commercial Taxes Department

* 860 *Q.*—SRI T. C. NARAYANAN NAMBIAR (on behalf of
9–10 a.m. Sri V. R. Krishna Ayyar) : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) the percentage, if any, of recruitment from the Registration Department to the Commercial Tax Department at present;

(*b*) whether there has been any change in the proportion of recruitment from the Registration Department within the last five years; and

(*c*) if so, when the change was effected and why?

THE HON. SRI M. A. MANICKAVELU :—" In September 1953, recruitment to the posts of Assistant Commercial Tax Officers from among Sub-Registrars was discontinued, as the Government had to provide for the absorption of a large number of revenue subordinates who had to revert to lower categories on account of the introduction of the scheme of separation of the judiciary from the executive. In July 1954, recruitment to the posts of Commercial Tax Officers from among District Registrars was stopped, as there were only 13 permanent posts of Commercial Tax Officers, while there were as many as 150 Deputy Commercial Tax Officers awaiting promotion to those posts."

SRI M. NARAYANA KURUP :—" May I know whether all the reverted persons in the Revenue Department have been absorbed and whether, after their absorption, recruitment to these posts from the other departments will be resumed so that the staff of those departments also may have some encouragement? "

THE HON. SRI M. A. MANICKAVELU :—" As vacancies arise, they are being absorbed. As for other departments getting a chance, that will be done when there is an opportunity."